

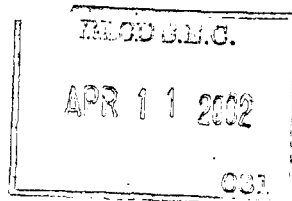
Director
Securities Operations Department

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NYSE

April 11, 2002

Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Ms. Hughes:

PROCESSED

APR 17 2002

**THOMAS
FINANCIAL**

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 4,663,800 Corporate Backed Trust Certificates, General Electric Capital Services Note-Backed Series 2002-5 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 11, 2002. Tentative listing date -- April 17, 2002.

Sincerely,